

D. CONSOLIDATING SCHEDULES

Included in this section are consolidating schedules of financial position and operations and changes in net position by fund type. These schedules have been presented as supplemental information outside the principal statements and are not considered necessary for presentation of financial position or results of operations in conformity with OMB Bulletin 94-01 and Departmental accounting policies. This information is presented for purposes of additional analysis of the principal statements. A discussion of the fund types included in the consolidating schedules is presented below.

Revolving Fund - This fund type is used for the financing of goods or services provided by a central operation to agencies and other functions within DOL. Operations are funded on a cost reimbursement basis by the recipients of the goods or services.

- The **Working Capital Fund** is responsible for the maintenance and operation of a comprehensive program of centralized services in the national office and the field. The fund is reimbursed in advance from funds available to agencies, bureaus and offices for which centralized services are performed at rates which will return in full costs of operations.

Trust Funds - This fund type is used to account for receipts that are held in trust and dedicated to specific purposes or for use in carrying out specific programs. The assets of trust funds may be held over a period of time and may be used to purchase revenue producing investments. Trust funds generally consist of separate receipt and expenditure accounts.

- The **Unemployment Trust Fund** was established under Title IX of the Social Security Act to receive, hold, invest and disburse monies collected under the Federal Unemployment Tax Act, as well as state unemployment taxes collected by state employment security agencies and transferred to the fund, and the unemployment taxes collected by the Railroad Retirement Board and transferred to the Fund.
- The **Longshore and Harbor Workers' Trust Fund** provides medical benefits, compensation for lost wages and rehabilitation services for job related injuries and diseases or death of private sector workers in certain maritime and related employment.
- The **District of Columbia Trust Fund** provides compensation and in certain cases medical care payments to District of Columbia employees for work related injuries or death which occurred prior to July 26, 1982.
- The **Black Lung Disability Trust Fund** provides compensation and medical benefits to eligible coal miners who suffer disability due to pneumoconiosis, and compensation benefits to their dependent survivors.
- The **Hazardous Substance Response Fund** provides for clean up of hazardous substance emergencies and abandoned hazardous waste sites.
- **Gifts and Bequests** uses miscellaneous funds received by gift or bequest in support of various activities of the Secretary of Labor.

General (Appropriated) Funds - This fund type is used to account for receipts not dedicated to specific purposes and expenses arising under congressional appropriations or other authorizations to spend general revenues. General funds consist of separate receipt and expenditure accounts.

- **Salaries and Expenses** include appropriated funds which are used for departmental administration and other activities in carrying out the missions and functions of the Department, except where specifically provided for from other funds of the Department.
- **Training and Employment Services** provides for a flexible, decentralized system of Federal and local programs of training and other services for the economically disadvantaged designed to lead to permanent gains in employment, through grants to states and Federal programs such as Job Corps, currently authorized by the Job Training Partnership Act.
- **State Unemployment Insurance and Employment Service Operations** includes grants to states for administering the Unemployment Compensation and Employment Service programs.
 - The **Unemployment Compensation** program provides administrative grants to state agencies which pay unemployment to eligible workers and collect state unemployment taxes from employers.
 - The **Employment Service** program is a nationwide system providing no-fee employment services to individuals who are seeking employment and employers who are seeking workers. State employment service activities are financed by allotments to states distributed under a demographically based funding formula established under the Wagner-Peyser Act, as amended.
- The **Federal Employees Workers' Compensation Fund** provides wage replacement benefits and payment of medical services to covered Federal civilian employees injured on the job, employees who have incurred a work related occupational disease and beneficiaries of employees whose death is attributable to a job related injury and for rehabilitation of injured employees to facilitate their return to work.
- **Other** is comprised of several funds and accounts. Included in other are:
 - **Payments to the Unemployment Trust Fund** was initiated as a result of the amendments to the Emergency Unemployment Compensation law which provides for general fund financing for benefits and administrative costs. These funds are then transferred to a receipt account in the Unemployment Trust Fund.
 - **Advances to the Unemployment Trust Fund and Other Funds** provides advances to several other accounts to pay unemployment compensation whenever the balances in the funds prove insufficient or whenever reimbursement to certain accounts, as allowed by law, are to be made. This account also provides repayable advances to the Black Lung Disability Trust Fund for making payments from the fund whenever its balances prove insufficient.
 - **Federal Unemployment Benefits and Allowances** provides for payment of benefits, training, job search and relocation allowances as authorized by the Trade Act of 1974.
 - **Community Service Employment for Older Americans** provides part time work experience in community service activities to unemployed, low income persons aged 55 and over.
 - **The Panama Canal Commission Compensation Fund** has been established to provide for the accumulation of funds to meet the Panama Canal Commission's obligations for workers' compensation which will accrue under the Federal Employees' Compensation Act.

U.S. DEPARTMENT OF LABOR
CONSOLIDATING SCHEDULE OF FINANCIAL POSITION - ALL FUND TYPES
AS OF SEPTEMBER 30, 1997

(Dollars in thousands)	Revolving (Working Capital) Fund	Trust Funds	General Funds	Eliminations	Total
ASSETS					
Entity assets					
Intragovernmental assets					
Funds with U. S. Treasury	\$ 21,911	\$ 270,108	\$ 7,624,744	\$ -	\$ 7,916,763
Investments	-	61,915,322	83,313	-	61,998,635
Accounts receivable	5,653	265,265	4,193,500	(1,074,090)	3,390,328
Less: Allowance for doubtful accounts	-	-	-	-	-
Accounts receivable, net	<u>5,653</u>	<u>265,265</u>	<u>4,193,500</u>	<u>(1,074,090)</u>	<u>3,390,328</u>
Interest receivable	-	1,022,783	2,642	-	1,025,425
Advances	-	-	63	(63)	-
Governmental assets					
Accounts receivable	-	2,856,360	55,826	-	2,912,186
Less: Allowance for doubtful accounts	-	2,256,328	38,735	-	2,295,063
Accounts receivable, net	<u>-</u>	<u>600,032</u>	<u>17,091</u>	<u>-</u>	<u>617,123</u>
Interest receivable	-	3,568	-	-	3,568
Advances	17	106,591	22,245	-	128,853
Property, plant and equipment	32,309	18	1,074,805	-	1,107,132
Less: Accumulated depreciation	<u>20,362</u>	<u>5</u>	<u>506,184</u>	<u>-</u>	<u>526,551</u>
Property, plant and equipment, net	<u>11,947</u>	<u>13</u>	<u>568,621</u>	<u>-</u>	<u>580,581</u>
Total entity assets	<u>39,528</u>	<u>64,183,682</u>	<u>12,512,219</u>	<u>(1,074,153)</u>	<u>75,661,276</u>
Non-entity assets					
Intragovernmental assets					
Funds with U. S. Treasury	-	(108)	50,112	-	50,004
Investments	-	74,521	-	-	74,521
Interest receivable	-	1,232	-	-	1,232
Governmental assets					
Accounts receivable	-	-	127,642	-	127,642
Less: Allowance for doubtful accounts	-	-	90,615	-	90,615
Accounts receivable, net	<u>-</u>	<u>-</u>	<u>37,027</u>	<u>-</u>	<u>37,027</u>
Interest receivable	<u>-</u>	<u>-</u>	<u>1,795</u>	<u>-</u>	<u>1,795</u>
Total non-entity assets	<u>-</u>	<u>75,645</u>	<u>88,934</u>	<u>-</u>	<u>164,579</u>
Total Assets	<u><u>\$ 39,528</u></u>	<u><u>\$ 64,259,327</u></u>	<u><u>\$ 12,601,153</u></u>	<u><u>\$ (1,074,153)</u></u>	<u><u>\$ 75,825,855</u></u>

U.S. DEPARTMENT OF LABOR
CONSOLIDATING SCHEDULE OF FINANCIAL POSITION - ALL FUND TYPES
AS OF SEPTEMBER 30, 1997

(Dollars in thousands)	Revolving (Working Capital) Fund	Trust Funds	General Funds	Eliminations	Total
LIABILITIES AND NET POSITION					
Liabilities covered by budgetary resources					
Intragovernmental liabilities					
Accounts payable	\$ 1,169	\$ -	\$ 6,614	\$ (1,571)	\$ 6,212
Other liabilities	596	1,158,485	7,269	(1,069,045)	97,305
Governmental liabilities					
Accounts payable	6,850	9	226,788	-	233,647
Accrued benefits	-	467,502	90,990	-	558,492
Other liabilities	3,465	-	43,624	-	47,089
Total liabilities covered by budgetary resources	<u>12,080</u>	<u>1,625,996</u>	<u>375,285</u>	<u>(1,070,616)</u>	<u>942,745</u>
Liabilities not covered by budgetary resources					
Intragovernmental liabilities					
Advances from U.S. Treasury	-	5,486,557	-	-	5,486,557
Other liabilities	464	75,645	50,205	(928)	125,386
Governmental liabilities					
Accrued benefits	-	129,520	-	-	129,520
Future workers' compensation benefits	2,609	-	650,463	(2,609)	650,463
Accrued leave	1,533	-	79,554	-	81,087
Other liabilities	-	32,324	72,217	-	104,541
Total liabilities not covered by budgetary resources	<u>4,606</u>	<u>5,724,046</u>	<u>852,439</u>	<u>(3,537)</u>	<u>6,577,554</u>
Total liabilities	<u>16,686</u>	<u>7,350,042</u>	<u>1,227,724</u>	<u>(1,074,153)</u>	<u>7,520,299</u>
Net position					
Unexpended appropriations	-	-	8,497,987	-	8,497,987
Invested capital	11,947	13	568,621	-	580,581
Cumulative results of operations	12,385	60,697,379	-	-	60,709,764
Future funding sources (requirements)	(1,490)	(3,788,107)	2,306,821	-	(1,482,776)
Total net position	<u>22,842</u>	<u>56,909,285</u>	<u>11,373,429</u>	<u>-</u>	<u>68,305,556</u>
Total Liabilities and Net Position	<u>\$ 39,528</u>	<u>\$ 64,259,327</u>	<u>\$ 12,601,153</u>	<u>\$ (1,074,153)</u>	<u>\$ 75,825,855</u>

U.S. DEPARTMENT OF LABOR
CONSOLIDATING SCHEDULE OF OPERATIONS AND CHANGES IN NET POSITION - ALL FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 1997

(Dollars in thousands)	Revolving (Working Capital) Fund	Trust Funds	General Funds	Eliminations	Total
FINANCING SOURCES					
Appropriated capital used	\$ -	\$ (3,300)	\$ 6,896,584	\$ (561,044)	\$ 6,332,240
Revenue from other Federal agencies	99,360	535,941	5,237,133	(3,371,010)	2,501,424
Revenue from the public	-	1,166,649	8,755	-	1,175,404
Interest and assessments	-	3,992,458	4,922	-	3,997,380
Employer taxes	-	27,860,720	-	-	27,860,720
Penalties and other assessments	-	-	103,859	-	103,859
Receipts to be transferred to Treasury	-	-	(103,859)	-	(103,859)
	<u>99,360</u>	<u>33,552,468</u>	<u>12,147,394</u>	<u>(3,932,054)</u>	<u>41,867,168</u>
Total financing sources	<u>99,360</u>	<u>33,552,468</u>	<u>12,147,394</u>	<u>(3,932,054)</u>	<u>41,867,168</u>
EXPENSES BY PROGRAM					
Income maintenance	-	25,345,245	4,860,500	(3,660,325)	26,545,420
Employment and training	-	-	5,542,683	-	5,542,683
Labor, employment and pension standards	-	-	318,068	-	318,068
Worker safety and health	-	191	558,347	-	558,538
Statistics	-	-	400,746	-	400,746
Other departmental programs	99,002	133	243,595	(90,685)	252,045
	<u>99,002</u>	<u>25,345,569</u>	<u>11,923,939</u>	<u>(3,751,010)</u>	<u>33,617,500</u>
Total expenses	<u>99,002</u>	<u>25,345,569</u>	<u>11,923,939</u>	<u>(3,751,010)</u>	<u>33,617,500</u>
Excess of financing sources over total expenses	<u>\$ 358</u>	<u>\$ 8,206,899</u>	<u>\$ 223,455</u>	<u>\$ (181,044)</u>	<u>\$ 8,249,668</u>
NET POSITION					
Beginning balance	<u>\$ 22,484</u>	<u>\$ 48,883,613</u>	<u>\$ 10,213,690</u>	<u>\$ -</u>	<u>\$ 59,119,787</u>
Increase in cumulative results of operations and future funding requirements					
Excess of financing sources over total expenses	358	8,206,899	223,455	(181,044)	8,249,668
Other	979	(181,226)	-	181,044	797
	<u>1,337</u>	<u>8,025,673</u>	<u>223,455</u>	<u>-</u>	<u>8,250,465</u>
Increase in unexpended appropriations	-	-	843,434	-	843,434
Increase (decrease) in capitalized appropriations	(979)	(1)	92,850	-	91,870
	<u>358</u>	<u>8,025,672</u>	<u>1,159,739</u>	<u>-</u>	<u>9,185,769</u>
Ending balance	<u>\$ 22,842</u>	<u>\$ 56,909,285</u>	<u>\$ 11,373,429</u>	<u>\$ -</u>	<u>\$ 68,305,556</u>

U.S. DEPARTMENT OF LABOR
CONSOLIDATING SCHEDULE OF FINANCIAL POSITION - TRUST FUNDS
AS OF SEPTEMBER 30, 1997

(Dollars in thousands)	Unemployment	Longshore and Harbor Workers'	District of Columbia	Black Lung Disability	Hazardous Substances	Gifts and Bequests	Total
ASSETS							
Entity assets							
Intragovernmental assets							
Funds with U. S. Treasury	\$ 262,491	\$ 572	\$ 55	\$ 4,469	\$ 2,031	\$ 490	\$ 270,108
Investments	61,848,868	61,192	5,262	-	-	-	61,915,322
Accounts receivable	265,265	-	-	-	-	-	265,265
Less: Allowance for doubtful accounts	-	-	-	-	-	-	-
Accounts receivable, net	265,265	-	-	-	-	-	265,265
Interest receivable	1,022,783	-	-	-	-	-	1,022,783
Advances	-	-	-	-	-	-	-
Governmental assets							
Accounts receivable	2,810,994	3,504	1,013	40,849	-	-	2,856,360
Less: Allowance for doubtful accounts	2,226,516	1,093	604	28,115	-	-	2,256,328
Accounts receivable, net	584,478	2,411	409	12,734	-	-	600,032
Interest receivable	-	-	-	3,568	-	-	3,568
Advances	106,591	-	-	-	-	-	106,591
Property, plant and equipment	-	-	-	-	18	-	18
Less: Accumulated depreciation	-	-	-	-	5	-	5
Property, plant and equipment, net	-	-	-	-	13	-	13
Total entity assets	64,090,476	64,175	5,726	20,771	2,044	490	64,183,682
Non-entity assets							
Intragovernmental assets							
Funds with U. S. Treasury	(108)	-	-	-	-	-	(108)
Investments	74,521	-	-	-	-	-	74,521
Interest receivable	1,232	-	-	-	-	-	1,232
Governmental assets							
Accounts receivable	-	-	-	-	-	-	-
Less: Allowance for doubtful accounts	-	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-
Total non-entity assets	75,645	-	-	-	-	-	75,645
Total Assets	<u>\$ 64,166,121</u>	<u>\$ 64,175</u>	<u>\$ 5,726</u>	<u>\$ 20,771</u>	<u>\$ 2,044</u>	<u>\$ 490</u>	<u>\$ 64,259,327</u>

U.S. DEPARTMENT OF LABOR
CONSOLIDATING SCHEDULE OF FINANCIAL POSITION - TRUST FUNDS
AS OF SEPTEMBER 30, 1997

(Dollars in thousands)	Unemployment	Longshore and Harbor Workers'	District of Columbia	Black Lung Disability	Hazardous Substances	Gifts and Bequests	Total
LIABILITIES AND NET POSITION							
Liabilities covered by budgetary resources							
Intragovernmental liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other liabilities	1,158,485	-	-	-	-	-	1,158,485
Governmental liabilities							
Accounts payable	-	-	-	-	9	-	9
Accrued benefits	458,238	4,403	392	4,469	-	-	467,502
Other liabilities	-	-	-	-	-	-	-
Total liabilities covered by budgetary resources	<u>1,616,723</u>	<u>4,403</u>	<u>392</u>	<u>4,469</u>	<u>9</u>	<u>-</u>	<u>1,625,996</u>
Liabilities not covered by budgetary resources							
Intragovernmental liabilities							
Advances from U.S. Treasury	-	-	-	5,486,557	-	-	5,486,557
Other liabilities	75,645	-	-	-	-	-	75,645
Governmental liabilities							
Accrued benefits	99,120	-	-	30,400	-	-	129,520
Future workers' compensation benefits	-	-	-	-	-	-	-
Accrued leave	-	-	-	-	-	-	-
Other liabilities	-	28,625	3,699	-	-	-	32,324
Total liabilities not covered by budgetary resources	<u>174,765</u>	<u>28,625</u>	<u>3,699</u>	<u>5,516,957</u>	<u>-</u>	<u>-</u>	<u>5,724,046</u>
Total liabilities	<u>1,791,488</u>	<u>33,028</u>	<u>4,091</u>	<u>5,521,426</u>	<u>9</u>	<u>-</u>	<u>7,350,042</u>
Net position							
Unexpended appropriations	-	-	-	-	-	-	-
Invested capital	-	-	-	-	13	-	13
Cumulative results of operations	60,632,939	57,023	4,905	-	2,022	490	60,697,379
Future funding sources (requirements)	<u>1,741,694</u>	<u>(25,876)</u>	<u>(3,270)</u>	<u>(5,500,655)</u>	<u>-</u>	<u>-</u>	<u>(3,788,107)</u>
Total net position	<u>62,374,633</u>	<u>31,147</u>	<u>1,635</u>	<u>(5,500,655)</u>	<u>2,035</u>	<u>490</u>	<u>56,909,285</u>
Total Liabilities and Net Position	<u>\$ 64,166,121</u>	<u>\$ 64,175</u>	<u>\$ 5,726</u>	<u>\$ 20,771</u>	<u>\$ 2,044</u>	<u>\$ 490</u>	<u>\$ 64,259,327</u>

U.S. DEPARTMENT OF LABOR
CONSOLIDATING SCHEDULE OF OPERATIONS AND CHANGES IN NET POSITION - TRUST FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1997

(Dollars in thousands)	Unemployment	Longshore and Harbor Workers'	District of Columbia	Black Lung Disability	Hazardous Substances	Gifts and Bequests	Total
FINANCING SOURCES							
Appropriated capital used	\$ (3,300)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,300)
Revenue from other Federal agencies	535,491	-	-	-	450	-	535,941
Revenues from the public	1,166,434	-	-	-	-	215	1,166,649
Interest and assessments	3,862,686	115,580	11,387	2,805	-	-	3,992,458
Employer taxes	27,241,272	-	-	619,448	-	-	27,860,720
Penalties and other assessments	-	-	-	-	-	-	-
Receipts to be transferred to Treasury	-	-	-	-	-	-	-
Total financing sources	<u>32,802,583</u>	<u>115,580</u>	<u>11,387</u>	<u>622,253</u>	<u>450</u>	<u>215</u>	<u>33,552,468</u>
EXPENSES BY PROGRAM							
Income maintenance	24,206,032	124,951	11,965	1,002,297	-	-	25,345,245
Employment and training	-	-	-	-	-	-	-
Labor, employment and pension standards	-	-	-	-	-	-	-
Worker safety and health	-	-	-	-	191	-	191
Statistics	-	-	-	-	-	-	-
Other departmental programs	-	-	-	-	-	133	133
Total expenses	<u>24,206,032</u>	<u>124,951</u>	<u>11,965</u>	<u>1,002,297</u>	<u>191</u>	<u>133</u>	<u>25,345,569</u>
Excess (shortage) of financing sources over total expenses	<u>\$ 8,596,551</u>	<u>\$ (9,371)</u>	<u>\$ (578)</u>	<u>\$ (380,044)</u>	<u>\$ 259</u>	<u>\$ 82</u>	<u>\$ 8,206,899</u>
NET POSITION							
Beginning balance	<u>\$ 53,959,309</u>	<u>\$ 40,518</u>	<u>\$ 2,213</u>	<u>\$ (5,120,611)</u>	<u>\$ 1,776</u>	<u>\$ 408</u>	<u>\$ 48,883,613</u>
Increase (decrease) in cumulative results of operations and future funding requirements							
Excess (shortage) of financing sources over total expenses	8,596,551	(9,371)	(578)	(380,044)	259	82	8,206,899
Other	(181,227)	-	-	-	1	-	(181,226)
	<u>8,415,324</u>	<u>(9,371)</u>	<u>(578)</u>	<u>(380,044)</u>	<u>260</u>	<u>82</u>	<u>8,025,673</u>
Increase (decrease) in unexpended appropriations	-	-	-	-	-	-	-
Decrease in capitalized appropriations	-	-	-	-	(1)	-	(1)
	<u>8,415,324</u>	<u>(9,371)</u>	<u>(578)</u>	<u>(380,044)</u>	<u>259</u>	<u>82</u>	<u>8,025,672</u>
Ending balance	<u>\$ 62,374,633</u>	<u>\$ 31,147</u>	<u>\$ 1,635</u>	<u>\$ (5,500,655)</u>	<u>\$ 2,035</u>	<u>\$ 490</u>	<u>\$ 56,909,285</u>

U.S. DEPARTMENT OF LABOR
CONSOLIDATING SCHEDULES OF FINANCIAL POSITION - GENERAL FUNDS
AS OF SEPTEMBER 30, 1997

(Dollars in thousands)	Salaries and Expenses	Training and Employment Services	State UI and ES Operations	Federal Employees Workers' Compensation	Other	Eliminations	Total
ASSETS							
Entity assets							
Intragovernmental assets							
Funds with U. S. Treasury	\$ 309,909	\$ 5,177,854	\$ 315,853	\$ 953,050	\$ 868,078	\$ -	\$ 7,624,744
Investments	-	-	-	-	83,313	-	83,313
Accounts receivable	12,430	82	1,068,984	3,163,655	19	(51,670)	4,193,500
Less: Allowance for doubtful accounts	-	-	-	-	-	-	-
Accounts receivable, net	<u>12,430</u>	<u>82</u>	<u>1,068,984</u>	<u>3,163,655</u>	<u>19</u>	<u>(51,670)</u>	<u>4,193,500</u>
Interest receivable	-	-	-	-	2,642	-	2,642
Advances	18	45	-	-	-	-	63
Governmental assets							
Accounts receivable	20,718	418	-	34,527	163	-	55,826
Less: Allowance for doubtful accounts	<u>19,561</u>	<u>317</u>	<u>-</u>	<u>18,734</u>	<u>123</u>	<u>-</u>	<u>38,735</u>
Accounts receivable, net	<u>1,157</u>	<u>101</u>	<u>-</u>	<u>15,793</u>	<u>40</u>	<u>-</u>	<u>17,091</u>
Interest receivable	-	-	-	-	-	-	-
Advances	8,723	13,500	-	-	22	-	22,245
Property, plant and equipment	90,490	976,349	158	7,808	-	-	1,074,805
Less: Accumulated depreciation	<u>43,129</u>	<u>462,369</u>	<u>25</u>	<u>661</u>	<u>-</u>	<u>-</u>	<u>506,184</u>
Property, plant and equipment, net	<u>47,361</u>	<u>513,980</u>	<u>133</u>	<u>7,147</u>	<u>-</u>	<u>-</u>	<u>568,621</u>
Total entity assets	<u>379,598</u>	<u>5,705,562</u>	<u>1,384,970</u>	<u>4,139,645</u>	<u>954,114</u>	<u>(51,670)</u>	<u>12,512,219</u>
Non-entity assets							
Intragovernmental assets							
Funds with U. S. Treasury	50,112	-	-	-	-	-	50,112
Investments	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-
Governmental assets							
Accounts receivable	111,375	16,267	-	-	-	-	127,642
Less: Allowance for doubtful accounts	<u>78,492</u>	<u>12,123</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,615</u>
Accounts receivable, net	<u>32,883</u>	<u>4,144</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,027</u>
Interest receivable	<u>1,231</u>	<u>-</u>	<u>-</u>	<u>564</u>	<u>-</u>	<u>-</u>	<u>1,795</u>
Total non-entity assets	<u>84,226</u>	<u>4,144</u>	<u>-</u>	<u>564</u>	<u>-</u>	<u>-</u>	<u>88,934</u>
Total Assets	<u>\$ 463,824</u>	<u>\$ 5,709,706</u>	<u>\$ 1,384,970</u>	<u>\$ 4,140,209</u>	<u>\$ 954,114</u>	<u>\$ (51,670)</u>	<u>\$ 12,601,153</u>

U.S. DEPARTMENT OF LABOR
CONSOLIDATING SCHEDULE OF FINANCIAL POSITION - GENERAL FUNDS
AS OF SEPTEMBER 30, 1997

(Dollars in thousands)	Salaries and Expenses	Training and Employment Services	State UI and ES Operations	Federal Employees Workers' Compensation	Other	Eliminations	Total
LIABILITIES AND NET POSITION							
Liabilities covered by budgetary resources							
Intragovernmental liabilities							
Accounts payable	\$ 5,979	\$ 635	\$ -	\$ -	\$ -	\$ -	\$ 6,614
Other liabilities	-	-	-	7,269	-	-	7,269
Governmental liabilities							
Accounts payable	89,609	66,296	59,489	827	10,567	-	226,788
Accrued benefits	-	-	-	90,990	-	-	90,990
Other liabilities	43,567	57	-	-	-	-	43,624
Total liabilities covered by budgetary resources	<u>139,155</u>	<u>66,988</u>	<u>59,489</u>	<u>99,086</u>	<u>10,567</u>	<u>-</u>	<u>375,285</u>
Liabilities not covered by budgetary resources							
Intragovernmental liabilities							
Advances from U.S. Treasury	-	-	-	-	-	-	-
Other liabilities	81,232	12,333	-	564	7,746	(51,670)	50,205
Governmental liabilities							
Accrued benefits	-	-	-	-	-	-	-
Future workers' compensation benefits	108,086	15,940	-	448,021	78,416	-	650,463
Accrued leave	79,459	95	-	-	-	-	79,554
Other liabilities	38,389	33,828	-	-	-	-	72,217
Total liabilities not covered by budgetary resources	<u>307,166</u>	<u>62,196</u>	<u>-</u>	<u>448,585</u>	<u>86,162</u>	<u>(51,670)</u>	<u>852,439</u>
Total liabilities	<u>446,321</u>	<u>129,184</u>	<u>59,489</u>	<u>547,671</u>	<u>96,729</u>	<u>(51,670)</u>	<u>1,227,724</u>
Net position							
Unexpended appropriations	191,925	5,124,493	1,325,348	923,731	932,490	-	8,497,987
Invested capital	47,361	513,980	133	7,147	-	-	568,621
Cumulative results of operations	-	-	-	-	-	-	-
Future funding sources (requirements)	(221,783)	(57,951)	-	2,661,660	(75,105)	-	2,306,821
Total net position	<u>17,503</u>	<u>5,580,522</u>	<u>1,325,481</u>	<u>3,592,538</u>	<u>857,385</u>	<u>-</u>	<u>11,373,429</u>
Total Liabilities and Net Position	<u>\$ 463,824</u>	<u>\$ 5,709,706</u>	<u>\$ 1,384,970</u>	<u>\$ 4,140,209</u>	<u>\$ 954,114</u>	<u>\$ (51,670)</u>	<u>\$ 12,601,153</u>

U.S. DEPARTMENT OF LABOR
CONSOLIDATING SCHEDULE OF OPERATIONS AND CHANGES IN NET POSITION - GENERAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1997

(Dollars in thousands)	Salaries and Expenses	Training and Employment Services	State UI and ES Operations	Federal Employees Workers' Compensation	Other	Eliminations	Total
FINANCING SOURCES							
Appropriated capital used	\$ 1,681,703	\$ 4,049,181	\$ 25,390	\$ 37,704	\$ 1,102,606	\$ -	\$ 6,896,584
Revenue from other Federal agencies	254,694	723	3,142,754	1,853,282	17,369	(31,689)	5,237,133
Revenue from the public	8,755	-	-	-	-	-	8,755
Interest and assessments	-	-	-	-	4,922	-	4,922
Employer taxes	-	-	-	-	-	-	-
Penalties and other assessments	105,619	(1,135)	(1,278)	583	70	-	103,859
Receipts to be transferred to Treasury	(105,619)	1,135	1,278	(583)	(70)	-	(103,859)
Total financing sources	1,945,152	4,049,904	3,168,144	1,890,986	1,124,897	(31,689)	12,147,394
EXPENSES BY PROGRAM							
Income maintenance	160,678	-	2,348,848	1,653,466	722,997	(25,489)	4,860,500
Employment and training	274,438	4,058,163	819,296	-	396,986	(6,200)	5,542,683
Labor, employment and pension standards	318,068	-	-	-	-	-	318,068
Worker safety and health	558,347	-	-	-	-	-	558,347
Statistics	400,746	-	-	-	-	-	400,746
Other departmental programs	243,595	-	-	-	-	-	243,595
Totalexpenditures	1,955,872	4,058,163	3,168,144	1,653,466	1,119,983	(31,689)	11,923,939
Excess (shortage) of financing sources over total expenses	<u>\$ (10,720)</u>	<u>\$ (8,259)</u>	<u>\$ -</u>	<u>\$ 237,520</u>	<u>\$ 4,914</u>	<u>\$ -</u>	<u>\$ 223,455</u>
NET POSITION							
Beginning balance	\$ 74,299	\$ 4,978,847	\$ 1,180,869	\$ 3,179,662	\$ 800,013	\$ -	\$ 10,213,690
Increase (decrease) in cumulative results of operations and future funding requirements							
Excess (shortage) of financing sources over total expenses	(10,720)	(8,259)	-	237,520	4,914	-	223,455
Other	-	-	-	-	-	-	-
	(10,720)	(8,259)	-	237,520	4,914	-	223,455
Increase (decrease) in unexpended appropriations	(30,023)	502,763	144,623	173,613	52,458	-	843,434
Increase (decrease) in capitalized appropriations	(16,053)	107,171	(11)	1,743	-	-	92,850
	(56,796)	601,675	144,612	412,876	57,372	-	1,159,739
Ending balance	<u>\$ 17,503</u>	<u>\$ 5,580,522</u>	<u>\$ 1,325,481</u>	<u>\$ 3,592,538</u>	<u>\$ 857,385</u>	<u>\$ -</u>	<u>\$ 11,373,429</u>